

Town of Sherman
Working Budget 2012/2013

Account	Description	ACTUAL 6/30/11	APPROVED 11-12	Proposed 12-13 Budget	Previous Yr \$ INC (DEC)	INC IN %	Rationale
001-01	Selectmen Salaries	8,795.52	9,059	9,059	0	0.00%	No Change-2 Selectmen @ 4,529.50/yr each - Stipend Paid to them Quarterly
001-02	Selectmen Supplies	444.47	1,000	\$600	(400)	-40.00%	Reduction \$400.00 per Historic Data
001-04	Audit & Printing	12,617.50	9,875	\$10,400	525	5.32%	Fixed Audit Contract of \$19,300 Split with School @ 50%=\$9,650.00 Plus Print Expense for Budget, etc of \$750.00
001-07	Selectmen's Meetings	854.92	800	\$800	-	0.00%	No Change per Historic Data
001-45	Selectmen Miscellaneous	31.46	250	\$250	-	0.00%	No Change per Historic Data
001-60	BOS Clerk	1,183.13	1,220	\$1,638	418	34.26%	\$13/hr X 18 Meetings @ Calculation of 2 hrs/mtg X 2.5 + 2 hrs= 7 hrs/mtg =\$91.00/mtg X 18 =1638.00
001-61	First Selectman Salary	46,647.90	48,047	48,047	0	0.00%	No Change
001-62	Selectmen Admin Asst	35,424.55	34,188	34,195	7	0.02%	AdmAsst-No chg = 24 Hrs/wk X \$27.40 X 52 Weeks = \$34,195 (\$7 prior year Calc Adj)
NEW	Selectman's Grant Clerk			-	-	0.00%	
001-63	Business Associate	9,021.72	9,911	17,550	7,639	77.08%	Reevaluate Existing Position. Approved ROP from BoS Mtg 3/23/12.-Add'l 3 Hours/wk. 15 Hrs X 22.50 X 52 = 17,550
SELECTMEN'S OFFICE		115,021.17	114,349	122,539	8,190	7.16%	
002-01	Treasurer Salary	13,241.02	13,638	13,638	\$0	0.00%	No Change
002-02	Treasurer Supplies	21.99	50	\$50	-	0.00%	No Change per Historic Data
TREASURER		13,263.01	13,688	13,688	-	0.00%	
003-01	Tax Collector Salary	37,020.10	38,131	38,131	-	0.00%	No Change
003-02	Tax Collector Supplies	683.11	600	\$600	-	0.00%	No Change per Historic Data
003-03	Tax Collector Postage, Env	2,133.68	2,300	\$2,350	50	2.17%	US Postal Service Postage Increase 1/2012
003-05	Tax Collector Fee to DMV	877.10	958	\$817	(141)	-14.72%	Mandate Per Letter on File
003-06	Tax Collector Legals	157.50	275	\$275	-	0.00%	No Change per Historic Data
003-07	Tax Collector Dues, Meetings	307.00	500	\$500	-	0.00%	No Change per Historic Data
003-62	Tax Collector Asst	5,813.50	3,605	3,915	310	8.60%	Reeval Existing Position-To cover Jan(112 hr)/July (113 hr) & prep, 12 Saturdays(36 hrs-Last Sat ea. mo.) Total 261 Hrs X \$15.00 = \$3,915
TAX COLLECTOR OFFICE		46,991.99	46,369	46,588	219	0.47%	
004-01	Town Clerk Salary	44,103.02	45,426	45,426	-	0.00%	No change
004-02	Town Clerk Supplies	825.82	1,125	\$1,000	(125)	-11.11%	Reduction \$125 Per Historic Data
004-04	Town Clerk Audit	600.00	600	\$600	-	0.00%	No Change per Historic Data
004-07	Town Clerk Dues, Meetings	370.00	500	\$625	125	25.00%	Increase \$125 Per Increased Fees
004-09	Town Clerk Indexing/Recording	15,708.00	15,708	\$16,728	1,020	6.49%	Expiring Contract. Cost of Updated System = Additional \$1,020 Annually. New 3 Year Contract
004-62	Town Clerk Clerical	30,721.32	31,326	32,266	940	3.00%	3% Increase per Union Contract - 25.02 Hrs/wk (Incls Sats) X \$24.80 X 52 Wks = \$32,266
TOWN CLERK OFFICE		92,328.16	94,685	96,645	1,960	2.07%	
005-01	Assessors Salary	29,715.96	30,607	30,607	-	0.00%	No Change
005-02	Assessors Supplies	167.36	200	\$200	-	0.00%	No Change per Historic Data
005-10	Assessors Tax Maps	41.96	3,200	\$0	(3,200)	-100.00%	Map are Updated and OK until Re-Eval
005-11	Reval Sinking Fund	13,500.00	13,379	\$13,445	66	0.49%	2013 Reeval: @ \$20-\$22 per parcel X 2450 parcels. 3 Year Build up of Fund. Current Balance is \$27,010 with 2 fiscal years left to buildup.
005-12	Assessors Publications, Educ	425.00	300	\$300	-	0.00%	No Change per Historic Data (MVD Pricing Guides and Realled)
005-13	Assessors Contin Educ	323.00	500	\$500	-	0.00%	No Change per Historic Data (Mandated Classes for Recerfication)
005-14	Assessors Mileage	1,600.00	1,320	\$1,320	-	0.00%	No Change per Historic Data (Field Work)
005-62	Assessor Asst	31,972.22	32,182	33,143	965	3.00%	3% Increase per Union Contract - 25.70 Hrs/wk (Incls Sats) X \$24.80 X 52 Wks = \$33,143 (pennies rounding)
005-63	Assessor Clerical	1,079.00	3,125	\$3,125	-	0.00%	Coverage for vacations, sick days, etc. And coverage for field work. \$12/hr X 260.5 hours/year
NEW	Assessor Field Cards-Online Access			-	-	0.00%	Request of \$6000 to Put Field Cards On-line has been withdrawn until Re-eval 2013.
ASSESSORS OFFICE		78,824.50	84,813	82,640	(2,169)	-2.56%	

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006-06	BOAA Legals	36.75	125	\$125	-	0.00%	No Change per Historic Data (Legal Notices 2X/Year in Local Publication)
006-32	BOAA Part Time	195.00	300	\$300	-	0.00%	No Change per Historic Data. Sept/March Meetings: 3 persons Meet 4X/year for 9 Hours Total. \$10.00 per hour each. (Excess \$30.00)
BRD OF ASSESSMENT APPEA		231.75	425	425	-	0.00%	
007-01	Bldg Inspector Salary	58,773.60	52,500	52,500	-	0.00%	No Change per Historic Data
007-02	Bldg Dept Supplies	450.00	450	\$450	-	0.00%	No Change per Historic Data
007-05	Building Fees to State	1,977.59	2,700	\$2,700	-	0.00%	No Change per Historic Data
007-12	Bldg Dept Publications, Educ	100.00	300	\$300	-	0.00%	No Change per Historic Data
007-62	Bldg Dept Admin Asst	28,502.86	28,550	29,407	857	3.00%	3% Increase per Union Contract - 24.7 Hrs/wk (Incls Sats) X \$22.89 X 52 Wks = \$29,400 (pennies due to rounding)
BUILDING DEPARTMENT		89,804.05	84,500	85,357	857	1.01%	
008-01	LUEO Salary	44,884.01	48,548	48,548	-	0.00%	No Change
008-02	P&Z Supplies	294.23	400	\$400	-	0.00%	No Change per Historic Data
008-03	LUEO Supplies & Equipment	251.89	400	\$400	-	0.00%	No Change per Historic Data
008-04	P&Z Publications	0.00	450	\$450	-	0.00%	No Change per Historic Data
008-05	P&Z Fees to State	2,726.00	5,000	\$3,500	(1,500)	-30.00%	Decrease per Historic Data
008-06	P&Z Legals	399.01	600	\$600	-	0.00%	No Change per Historic Data
008-12	P&Z Education	70.00	700	\$700	-	0.00%	No Change per Historic Data
008-13	LUEO Continuing Education	585.00	400	\$400	-	0.00%	No Change per Historic Data
008-14	LUEO Mileage	3,062.85	2,200	\$2,300	100	4.55%	Increase due to IRS Mileage Reimbursement Increase from \$.051/mi to \$.0555/mi
008-62	P&Z Admin Asst	30,071.74	29,357	31,332	1,975	6.73%	3% Increase per Union Contract - 25.4 Hrs/wk (Incls some Sats) X \$22.89 X 52 Wks = \$30,233 + \$1099 Minutes-4 hrs/mo X 12 X 22.89
PLANNING & ZONING DEPT		82,344.73	88,055	88,630	575	0.65%	
009-01	ZBA Admin Asst Salary		-	-	\$0	0.00%	No Entry per Historic Data
009-02	ZBA Supplies	74.24	150	\$150	-	0.00%	No Change per Historic Data
009-05	ZBA Fees to State	928.00	200	\$200	-	0.00%	No Change per Historic Data
009-06	ZBA Legals	485.65	450	\$450	-	0.00%	No Change per Historic Data
009-13	ZBA Continuing Education		500	\$500	-	0.00%	No Change per Historic Data
ZONING BOARD OF APPEALS		1,487.89	1,300	1,300	-	0.00%	
010-02	I/W Supplies	479.94	540	\$540	-	0.00%	No Change per Historic Data
010-05	I/W Fees to State	2,900.00	2,100	\$1,500	(600)	-28.57%	Decrease per Historic Data
010-06	I/W Legals	343.88	850	\$600	(250)	-29.41%	Decrease per Historic Data
010-13	I/W Schools	195.00	750	\$500	(250)	-33.33%	Decrease per Historic Data
010-62	I/W Admin Asst	8,728.06	8,435	8,435	0	0.00%	No change
INLAND WETLANDS DEPT		12,646.88	12,675	11,575	(1,100)	-8.68%	
011-06	General Counsel & Court	20,853.25	15,000	\$15,000	-	0.00%	Usual and Ordinary General Counsel & Court Fees
011-28	Land Use Counsel & Court	27,889.95	15,000	\$15,000	-	0.00%	Usual and Ordinary Land Use Counsel & Court Fees
011-29 NEW	Counsel & Court-Ongoing Litigation			\$7,000	7,000	100.00%	Ongoing Charges for Active Litigation-Not Usual and Customary Land Use Counsel & Court Fees-(complete 9/2012)
COUNSEL & COURT COSTS		48,743.20	30,000	37,000	7,000	23.33%	
012-01	Registrars Salaries	12,231.19	13,994	\$15,994	2,000	14.30%	Increase Due to Senate Primary Aug 2012/Presidential Election Nov 2012
012-02	Registrars Supplies	1,282.09	900	\$900	-	0.00%	No Change per Historic Data
012-06	Registrars Legals	291.38	950	\$950	-	0.00%	No Change per Historic Data

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012-07	Registrars SOS Meetings	449.17	1,200	\$1,200	-	0.00%	No Change per Historic Data
012-13	Registrars Education	70.00	600	\$600	-	0.00%	No Change per Historic Data
012-16	Registrars Voting Machine	4,578.82	7,756	\$8,756	1,000	12.89%	Increase Due to Senate Primary Aug 2012/Presidential Election Nov 2012
012-32	Registrars Workers Salaries	5,505.70	5,800	\$5,800	-	0.00%	No Change per Historic Data
REGISTRARS DEPT		24,408.35	31,200	34,200	3,000	9.62%	
013-28	HVCEO	3,391.38	3,372	\$3,439	67	1.99%	Request Per Letter on File
013-29	COST	725.00	725	\$725	-	0.00%	No Change per Letter on File
013-30	CCM	1,000.00	2,015	\$0	(2,015)	-100.00%	Discontinue per BoS
MEMBERSHIPS		5,116.38	6,112	4,164	(1,948)	-31.87%	
014-01	HVA/Watershed	250.00	0	\$0	-	#DIV/0!	Discontinue per BoS
014-02	Northwest Conservation Distri	1,150.00	1,150	\$0	(1,150)	-100.00%	Discontinue per BoS
014-11	POCD (Master Plan)	653.26	-	\$3,000	3,000	100.00%	Planimetrics-Publish and Print POCD
014-27	GRANT WRITER			\$0	-	0.00%	
014-28	Engineering Consultants	0.00	-	\$0	-	0.00%	
014-28 CONSULTANTS		1,803.26	1,150	3,000	1,850	160.87%	
015-02	General Government Supplies	695.20	1,000	\$1,000	-	0.00%	No Change Per Historic Data
015-03	General Government Postage	5,431.14	5,400	\$5,678	278	5.15%	Increase \$278 per Postage Increase and Historic Data
015-06	General Gov't Legals	4,152.68	2,000	\$2,060	60	3.00%	Citizen News 3% Increase for 2012/2013 Fiscal Year
GENERAL GOVERNMENT		10,279.02	8,400	8,738	338	4.02%	
017-21	M. Town Hall Technology	40,930.75	39,285	\$40,954	1,669	4.25%	Increase \$269 per Data Provided, Plus Additional \$1400 for My Sr Cntr
017-22	M. Town Hall Equip Contracts	9,827.89	10,320	\$10,750	430	4.17%	Increase \$430 per Historic Data
017-45	M. Town Hall Miscellaneous	95.96	250	\$250	-	0.00%	No Change per Historic Data
TOWN HALL OPERATIONS		50,854.60	49,855	51,954	2,099	4.21%	
020-02	Supplies	4,082.04	5,150	\$5,150	-	0.00%	No Change Per Historic Data
020-17	Utilities/Internet/Alarms	14,619.34	28,630	\$22,500	(6,130)	-21.41%	\$1767/mo X 12 mos =\$21207 + 1300 Ancillary
020-18	Heating Oil	23,650.97	13,000	\$18,707	5,707	43.90%	@\$18707/yr-contract Not Yet Negotiable-Should be Lower per Mitchell's Forecast
020-19	Phone	8,155.45	11,191	\$9,100	(2,091)	-18.68%	@\$630/MO x 12 = \$7561 + \$1500 Ancillary
020-20	Maintenance	33,116.20	40,154	\$40,154	-	0.00%	Buildings - Repairs and Maint
New	Facilities Manager			\$0	-	0.00%	Facility Manager - Delete Line Item
BUILDINGS		83,624.00	98,125	95,611	(2,514)	-2.56%	
022-02	Public Safety Supplies	104.89	600	\$600	-	0.00%	No Change Per Historic Data (Fire Marshalls Supplies/RST Supplies)
022-07	Paramedic Intercept Program	22,985.00	26,181	\$23,613	(2,568)	-9.81%	Split with 6 Surrounding Towns, and Based on Sherman's Declining Population (4,146 in 2006...3,574 in 2010)
022-22	911 Service Contract	41,758.02	38,975	\$33,810	(5,165)	-13.25%	Decrease Based on Sherman's Declining Population (4,146 in 2006...3,574 in 2010 X 9.46 per capita =\$33810.04
022-28	Police Protection	105,977.58	120,826	\$120,588	(238)	-0.20%	Total of \$152,045.71-State Pays 30%, Town Pays 70% at\$106,432.00 base Pay plus 10% for Overtime \$10643.20, plus 3% for replacement Trooper
022-43	Emergency Management	453.01	2,000	\$2,000	-	0.00%	\$2000 Historic Misc Emerg Mgt and \$5250 ALERT Now moved to CapNon
022-45 NEW	Disaster Relief		-	\$0	-	0.00%	
022-78	Fire Marshal Stipend	9,225.06	9,502	\$9,502	0	0.00%	No Change
PUBLIC SAFETY		180,503.56	198,084	190,113	(7,971)	-4.02%	

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023-17	NEW ESF Utilities		-	\$30,000	30,000	100.00%	Estimate only: Hygenics, Monitor Test Well \$900/Qtr X 4 = \$3600, Hold Tank Cleaning \$500/ea., Elect,Heat Alarm,Internet
023-20	NEW ESF Facility Maintenance		-	\$10,000	10,000	100.00%	\$1200/yr Cleaning + \$8,800 Ancillary
	ESF Operating	0.00	-	40,000	40,000	100.00%	
023-28	SVFD Oper Exp-Town Grant	76,300.00	76,300	\$76,300	-	0.00%	No Change
023-52	SVFD VFIS Insurance	17,952.00	20,000	\$20,000	-	0.00%	No Change per Data on file
	SVFD Operating	94,252.00	96,300.00	96,300.00	-	0.00%	
024-28	CANDLEWOOD LAKE AUTHOI	60,514.34	60,514	\$60,514	-	0.00%	No Change
026-28	ANIMAL CONTROL	15,387.00	15,192	\$15,500	308	2.03%	2% Increase per Assumptions from Bridgewater
027-28	COLLECTIONS/RECYCLING	24,675.93	26,960	\$24,960	(2,000)	-7.42%	Decrease of 7.42% due to Residents Bringing Recyclable Electronics to the Recycle Station rather than Using Resources on Hazardous Waste Day
028-01	Public Works Salaries	271,935.23	272,478	\$274,539	2,061	0.76%	Includes 3 % Increase per Union Contract, plus 1 Summer Temp. See Detailed Calculations Schedule 2.
028-02	Public Works Supplies	25,167.49	20,000	\$24,000	4,000	20.00%	Increase of \$ 4000, due to Increased Costs of Goods, Supplies for Storm Water Run-Off (Pipe/Oil&Water Separator)
028-13	Public Works Continuing Ed	0.00	150	\$150	-	0.00%	No Change per Historic Data
028-20	Road Maintenance	180,332.41	220,654	\$210,596	(10,058)	-4.56%	Decrease per Annual Projection-Upcoming Projects Include Reclamation of Farm Road and Other Misc Paving and Road Repair
028-24	Public Works Physicals/Scng	578.41	450	\$450	-	0.00%	No Change per Historic Data for Drug Testing
028-25	Public Works Radio Replace	0.00	1,250	\$1,250	-	0.00%	No Change per Historic Data
028-26	Public Works Vehicle Repair	39,034.24	30,000	\$35,000	5,000	16.67%	Increase \$5000 Due to Aging Vehicles and Increased Cost of Parts; maintenance needs of Bucket/Loader.
028-27	Public Works Equipment	3,497.46	3,000	\$3,000	-	0.00%	No Change per Historic Data Defer Sand Blaster unitl Later Date or Purchase from Cap Non
028-28	Public Works Contracted	31,672.27	50,000	\$40,000	(10,000)	-20.00%	Decrease per Annual Projection. Services Include Street Sweeing, Mowing, Street Vac, etc.
028-29	Town Gas & Oil	61,628.18	54,500	\$54,500	-	0.00%	No Change per Historic Data. Prices for Fuel/Oil Estimated-Contract not yet negotiable.
028-31	Public Works Overtime	17,387.70	21,495	\$21,495	-	0.00%	Includes 3% Increase per Union Contract. 5 Employees X 10 Hrs/Wk X 11 Weeks. See Detailed Calculations Schedule 2.
028-32	Public Works Part-Time Help	6,250.50	17,400	\$17,400	-	0.00%	No Change Per Historic Data. Part Time Help for Storm Maintenance, Vacation Coverage, and related. 1 Person \$20/hr as needed (CDL License Re
028-33	Streetlights	3,133.98	3,080	\$3,080	-	0.00%	No Change per Historic Data
028-34	TAR Supplies	0.00	-	-	-	0.00%	No Change per Historic Data
028-59	Winter Maintenance	71,611.25	65,000	\$60,000	(5,000)	-7.69%	Decrease \$5000. No Longer Using Magic Salt.
	PUBLIC WORKS	712,229.12	759,457	745,460	(13,997)	-1.84%	
029-01	Health Director Salary	29,175.07	28,590	\$28,590	0	0.00%	No Change
029-02	Health Dept Supplies	500.00	500	\$500	-	0.00%	No Change per Historic Data
029-13	Health Dept Continuing Ed	96.06	100	\$100	-	0.00%	No Change per Historic Data
029-14	Health Dept Mileage	886.61	850	\$1,000	150	17.65%	Increase due to Mileage Reimbursement Increase from\$.051/mi to \$.055/mi per IRS Guidelines
029-30	Water Tests	544.00	1,350	\$1,000	(350)	-25.93%	Decrease due to elimination of testing of Cozier Hill Property (private residence previously tested)
029-62	Health Dept Admin Asst	10,984.23	11,563	\$11,910	347	3.00%	3% Increase per Union Contract
029-63	Sanitarian Salaries	5,693.05	8,426	\$8,426	(0)	0.00%	No Change
	HEALTH DEPARTMENT	47,879.02	51,379	51,526	147	0.29%	
030-01	Director, Social Services	24,728.92	25,493	\$25,493	1	0.00%	No Change
030-02	Social Services Clerk		3,125	\$3,125	-	0.00%	No Change \$12 X 5/hr wk X 52 Weeks = \$3,120.00
	NEW Cont Ed			\$400	400	100.00%	New Line Item
030-38	Vital Statistics	58.00	100	\$100	-	0.00%	No Change per Historic Data
030-39	Women's Center	1,500.00	1,500	\$1,500	-	0.00%	No Change per Letter on File/Historic Data
030-40	Visiting Nurse	9,400.44	11,210	\$11,700	490	4.37%	Slight increase based on Program Usage-See Letter on File
030-41	Mental Health	452.00	453	\$0	(453)	-100.00%	Discontinue due to In town services

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030-42	Child Advocacy	750.00	250	\$0	(250)	-100.00%	Discontinue due to In town services
030-43	Elderly Nutrition	163.80	374	\$327	(47)	-12.65%	Decrease of 12.65% based on Decreased Demand/Historic Data. See Letter on File.
030-44	Veterans Center	60.00	100	\$100	-	0.00%	No Change per Historic Data
HEALTH AND WELFARE		12,384.24	42,605	42,745	140	0.33%	
031-46	Debt Principal	820,000.00	910,000	\$930,000	20,000	2.20%	Includes payment to Happy Acres Farm \$225,000.00 Balance per Webster Schedule
031-47	Debt Interest	259,395.00	329,695	\$307,645	(22,050)	-6.69%	
031-28	Disclosure	500.00	500	\$500	-	0.00%	Per Webster Schedule
031-29	Issuance Costs	70,000.00	-	\$0	-	0.00%	
031-30	Debt Reserve	0.00	-	\$0	-	0.00%	
DEBT SERVICE		1,149,895.00	1,240,195	1,238,145	(2,050)	-0.17%	
032-48	Worker Comp/Unemployment	60,413.00	75,537	\$64,500	(11,037)	-14.61%	Decrease Includes 3% Increase for premiumn to CIRMA-See Detailed Calculations Schedule 2
032-49	Social Security	75,631.49	71,524	\$78,500	6,976	9.75%	Payroll of \$1,002,332 X 6.2% FICA, 1.45% Medicare = \$76,678.40 + \$1821.60 Ancillary Adjust for Salaries Additions/Delections
032-50	Defined Contribution Plan	20,549.85	23,415	\$24,600	1,185	5.06%	Actual Costs Including Projected 3% Union Pay Rate Increase and 10% Administration Increase along with Approximated PW Winter OT. See Detail
032-47	Defined Benefit Plan	29,900.00	37,462	\$47,929	10,467	27.94%	Actual Fees per Charter Oak Schedule. Previous Years were underfunded.
032-51	Life & Medical	212,335.04	249,670	\$273,500	23,830	9.54%	Actual Costs Per Schedule.
032-52	Liability (LAP)	68,564.00	82,090	\$94,537	12,447	15.16%	Increase Includes New Firehouse-See Detailed Calculations Schedule 2
032-53 NEW	Compensated Absences			\$6,686	6,686	100.00%	Per advise of Auditors. Payment of "Monday" Holidays Not Previously Factored into Wages. 2012/2013 Projected 9 Monday Holidays. See Detailed
INSURANCE/EMPLOYEE EXP		467,393.38	539,698	590,252	50,554	9.37%	
033-28	Reserve for Capital Exp	175,000.00	175,000	\$200,000	25,000	14.29%	
033-29	Surplus Transfer	0.00	-	\$0	-	0.00%	Transfer Account
033-36	LOCIP	0.00	-	\$0	-	0.00%	Move to Capital Non Recurring Line
RESERVE FOR CAPITAL EXP		175,000.00	175,000	200,000	25,000	14.29%	
034-02	Land Acquisition Operating	364.13	1,115	\$1,240	125	11.21%	Increase due to Actual Calculations of Clerks Hours: 2/Hrs mo X 2.5 + Actual Hrs 2 (formula)=7 Hrs/Mo X \$13 X 10 mos = \$910.00 Clerk/Yr + \$330 C
034-28	Land Acquisition Fund		-		-	0.00%	
LAND ACQUISITION FUND		364.13	1,115	1,240	125	11.21%	
035-28	LIBRARY Oper Exp-Town Grant	120,000.00	115,000	\$115,000	-	0.00%	No Change
036-01	Park & Rec Director Salary	14,254.50	13,905	\$13,905	-	0.00%	No Change
036-02	Park & Rec Supplies	19,121.25	16,700	\$14,400	(2,300)	-13.77%	Reduction of \$2300 to fund Pavillion Expense, and Salaries
036-03	P&R Asst Director	60.52	1,500	\$1,500	-	0.00%	No Change
036-04 NEW	P&R Expense for Other Programs			\$1,500	1,500	100.00%	Exp for Other Programs Offset by Revenue of Same(i.e., Fees for Wrestling Program paid out to Instructor)\$1500 to Offset Revenue Acct
036-13	Park & Rec Red Cross/School	0.00	550	\$550	-	0.00%	No Change per Historic Data (For Red Cross Training, Supplies for Swim Instructors, etc)
036-17	Park & Rec Utilities	2,766.19	2,400	\$2,400	-	0.00%	No Change per Historic Data
036-19	Park & Rec Phone	1,554.37	2,050	\$2,050	-	0.00%	No Change per Historic Data
036-23	Park & Rec Capital Improv	0.00	3,750	\$3,750	-	0.00%	No Change per Historic Data. For Small Purchases such as New Diving Boards, Playground Equipment, QB Software, etc. See Capital Requests for
036-32	Park & Rec Part-Time Help	50,517.93	60,845	\$60,845	-	0.00%	No Change
036-37 NEW	Pavillion Operating Expense			\$1,700	1,700	100.00%	New Line Item for Pavillion Utilities. Funded from Previously Journalized line of P& R Supplies - Should have revenue offset due to rentals & Other U
036-45	Park & Rec Beach Sand	0.00	1,000	\$1,000	-	0.00%	No Change per Historic Data
036-55	Park & Rec Pumping/Garbage	3,852.50	3,800	\$3,800	-	0.00%	No Change per Historic Data
036-64	Park & Rec Concert Series	500.00	1,500	\$1,500	-	0.00%	No Change per Historic Data

Town of Sherman
Working Budget 2012/2013

Account	Description	ACTUAL 6/30/11	APPROVED 11-12	Proposed 12-13 Budget	Previous Yr \$ INC (DEC)	INC IN %	Rationale
036-65	SPARK	21,120.25	25,000	\$21,600	(3,400)	-13.60%	Reduction of \$3400 to Reflect Longer School Day resulting in 1/2 hour less of SPARK each day (180) day basis plus 10 half days
	PARK & RECREATION	113,747.51	133,000	130,500	(2,500)	-1.88%	
037-28	Parade Committee	1,754.08	1,500	\$1,500	-	0.00%	No Change per Historic Data
037-29	Volunteer Recognition				-	0.00%	
	CELEBRATIONS	1,754.08	1,500	1,500	-	0.00%	
038-28	PROBATE SERVICES	2,000.00	2,000	\$2,410	410	20.50%	\$2060 to Housatonic Probate, \$350 for Adkins Film Storage
039-01	Director, Senior Center	8,187.06	8,498	\$8,498	-	0.00%	No Change
039-02	Senior Center Supplies	2,001.61	3,000	\$2,750	(250)	-8.33%	Reduction per Annual Projection
039-04	Senior Center Newsletter	1,674.85	1,500	\$2,000	500	33.33%	\$500 Increase due to Increased Postage Costs
039-13	Senior Center Contin Ed	455.00	500	\$500	-	0.00%	No change per Historic Data
039-14	Senior Center Mileage	291.62	350	\$350	-	0.00%	No change per Historic Data
039-19	Senior Van Phone	293.02	430	\$430	-	0.00%	No change per Historic Data
039-26	Senior Center Trip Expenses	2,453.48	3,000	\$3,720	720	24.00%	Increase for Driver: 4 Meals/mo X 12 Mos X \$15/meal = \$720.00 (ADA Compliance).
039-28	COA Clerk/Supplies	1,230.80	1,550	\$1,550	-	0.00%	No Change per Historic Data
039-32	Sr Ctr Activities Coordinator	27,337.75	27,255	\$27,222	(33)	-0.12%	Prior Year Calc Adj plus 3% Increase per Union Contract - 30 Hrs/wk X \$17.45 X 52 Wks = \$27,222
039-45	Senior Center Computers	0.00	1,000	\$500	-500	-50.00%	Decrease per Annual projection
039-57	Senior Van/ADA Driver	6,463.19	7,000	\$7,000	-	0.00%	No Change-\$13.91/hr X 9.68 Hrs/wk X 52 Weeks = \$7002 Remove ROP Increase of (from \$13.91/hr to \$14/Hr, Reduce Hrs Back to 9.6/Wk
NEW	Sr Cntr Clerk			\$3,120	3120	100.00%	Reinstate old ROP \$12/hr X 5 Hrs/wk X 52=3120.00
	SENIOR CENTER	50,388.38	54,083	57,640	3,557	6.58%	
040-28	Historic District Projects	0.00	4,700	\$0	(4,700)	-100.00%	Projects to be Listed through Capital Non Recurring Requests
040-02	Historic District Operating	274.40	700	\$700	-	0.00%	No Change per Historic Data
	HISTORIC DISTRICT	274.40	5,400	700	(4,700)	-87.04%	
042-02	CEMETERY FLAGS	0.00	0	\$100	100	100.00%	Funding for Veterans Flags
044-13	Tree Warden Stipend	500.00	500	\$500	-	0.00%	Robert Judd Stipend-No change
044-28	Tree Removal	6,300.00	8,240	\$7,240	(1,000)	-12.14%	Decrease per Annual Projection
	TREE WARDEN/REMOVALS	6,800.00	8,740	7,740	(1,000)	-11.44%	
045-45	MISCELLANEOUS EXPENSES	2,777.25	5,000	\$5,000	-	0.00%	No Chg per historic Data.
046-28	CONSERVATION COMM	900.33	1,750	\$1,750	-	0.00%	Clerk -6Hrs/moX\$13X12 mos=\$936.00 plus misc historical expense
047-28	HOUSING COMMISSION	5,762.19	1,500	\$1,500	-	0.00%	Clerk -4Hrs/moX\$13X12 mos=\$624.00 plus misc historical expense
	EXPENDITURES	4,002,655	4,300,172	4,404,649	104,477	2.430%	
	BOARD OF EDUCATION	7,996,206	8,256,055	\$8,486,243	230,188	2.788%	
	COMBINED	11,998,861	12,556,227	12,890,892	334,665	2.665%	